

August 19, 2015

Re: Emlo Corporation
Case 29-CA-135944

Peter M. Kutil, Esq. King & King LLP 27-12 37th Avenue Long Island City, NY 11101 San Francisco, CA 94102

Dear Mr. Kutil:

This will acknowledge the receipt of your letter, filed with the Board on June 23, 2015, which is intended to constitute the Respondent's exceptions to the May 26, 2015 decision of Administrative Law Judge Steven Davis in this case. The purported exceptions are procedurally deficient and are rejected.

Your letter states that "The basis for the appeal is set forth in Emlo's March 30, 2015 post hearing brief, incorporated herein and submitted here." Attached to the letter is the Respondent's "Post-Trial Proposed Findings of Fact and Memorandum of Law" submitted to the Administrative Law Judge. Thus, the Respondent's exceptions consist entirely of its post-hearing brief submitted to the Administrative Law Judge.

The requirements for the content of exceptions is set forth in Section 102.46(b)(1) of the Board's Rules and Regulations, which states that:

"Each exception (i) shall set forth specifically the questions of procedure, fact, law, or policy to which exception is taken; (ii) shall identify that part of the administrative law judge's decision to which objection is made; (iii) shall designate by precise citation of page the portions of the record relied on; and (iv) shall concisely state the grounds for the exception."

The Respondent's exceptions do not even attempt to comply with these requirements. The Respondent's exceptions fail to state with any specificity the alleged errors in the judge's findings, recommendations, and conclusions, and do not set forth the portions of the record or the evidence relied on in support of the

exceptions. As the Respondent's post-hearing brief was filed before the issuance of the Administrative Law Judge's Decision, it obviously does not, and could not, address the Judge's findings and conclusions to which exception is taken. Therefore, the Respondent's exceptions would require the Board to attempt to speculate on the grounds advanced, and the facts relied on, by the Respondent in contesting the judge's recommendations.

Accordingly, the Respondent's purported exceptions will not be forwarded to the Board for consideration. In light of the absence of proper exceptions, the Board will issue an Order adopting the Judge's findings and conclusions, and ordering the Respondent to take the action set forth in the Judge's recommended Order.

Very truly yours,

Henry S. Breiteneicher Associate Executive Secretary

cc: Parties